

KPMG Peat Marwick  
Cost Allocation Planning & Performance System  
GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool  
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment \$500,630	Second Apportionment	Total Cost Pool \$500,630
Total Restated Costs			
Cross Allocations from Other Pools			
Building Use Allowance	162,772		162,772
Equipment Use Allowance	197,262		197,262
Office of Performance Improvement	17,701	114	17,815
Information Technology Department	95,258	3,433	98,691
County Attorney	40,463	1,246	41,709
Employee Relations	61,116	1,312	62,428
Finance Department	127,805	4,672	132,476
Audit and Management Services	29,834	884	30,718
Office of Management and Budget	21,756	137	21,893
GSA - Administration	27,794	10,441	38,236
Procurement Management	77,168	6,732	83,900
County Manager	25,772	269	26,040
Business Development	65,885	4,774	70,658
Fair Employment Practices	3,066	5	3,071
GSA - Fleet Management	68,434	447	68,881
GSA - Materials Management	(651)	(32)	(683)
GSA - Risk Management	516	17	533
GSA - Construction Management	0	75,296	75,296
Total Cross Allocations from Other Pools	1,021,949	109,746	1,131,694
Total Cost to be Allocated	\$1,522,579	109,746	\$1,632,324

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Information Technology Department	113,766	4.400	\$66,987				\$66,987
County Attorney	25,158	0.973	\$14,813				\$14,813
Employee Relations	29,702	1.149	17,489				17,489
Finance Department	16,363	0.633	9,635				9,635
Audit and Management Services	20,936	0.810	12,327				12,327
GSA - Administration	2,812	0.109	1,656				1,656
Procurement Management	25,800	0.998	15,191				15,191
County Manager	38,817	1.501	22,856				22,856
Business Development	30,150	1.166	17,753				17,753
GSA - Fleet Management	36,287	1.403	21,366				21,366
GSA - Materials Management	6,977	0.270	4,108				4,108
GSA - Risk Management	6,066	0.235	3,572				3,572
GSA - Construction Management	12,036	0.465	7,087	12,036	0.539	592	7,678
Team Metro	13,414	0.519	7,898	13,414	0.601	659	8,558
Planning & Zoning	37,535	1.452	22,101	37,535	1.681	1,845	23,946
Public Works	44,734	1.730	26,340	44,734	2.003	2,199	28,538
Parks and Recreation	64,760	2.504	38,131	64,760	2.900	3,183	41,314
Metro-Dade Police Department	359,348	13.897	211,588	359,348	16.092	17,661	229,249
Property Appraiser	39,010	1.509	22,970	39,010	1.747	1,917	24,887
Non-Departmental	9,903	0.383	5,831	9,903	0.443	487	6,318
Metro-Dade Transit Agency	69,521	2.689	40,935	69,521	3.113	3,417	44,351
Metro Planning Organization	3,800	0.147	2,237	3,800	0.170	187	2,424
Medical Examiner	71,547	2.767	42,128	71,547	3.204	3,516	45,644
Office of the Mayor	14,325	0.554	8,435	14,325	0.642	704	9,139
Library	212,844	8.231	125,325	212,844	9.532	10,461	135,785
Judicial Administration	662,210	25.609	389,916	662,210	29.655	32,546	422,462
Homeless Trust	1,330	0.051	783	1,330	0.060	65	848
Department of Human Services	81,306	3.144	47,874	81,306	3.641	3,996	51,870
Fire Department	8,407	0.325	4,950	8,407	0.376	413	5,363
Elections	17,200	0.665	10,128	17,200	0.770	845	10,973
Tax Collector	37,793	1.462	22,253	37,793	1.692	1,857	24,110
Department of Environmental Resources Mgt.	13,487	0.522	7,941	13,487	0.604	663	8,604
Cultural Affairs	70,615	2.731	41,579	70,615	3.162	3,471	45,049
Communications	14,464	0.559	8,517	14,464	0.648	711	9,227
Consumer Services	25,525	0.987	15,029	25,525	1.143	1,254	16,284

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Corrections and Rehabilitation	1,894	0.073	1,115	1,894	0.085	93	1,208
Clerk of the Court	242,402	9.374	142,729	242,402	10.855	11,913	154,642
Office of Community & Economic Dev.	17,111	0.662	10,075	17,111	0.766	841	10,916
Board of County Commissioners	19,142	0.740	11,271	19,142	0.857	941	12,212
Community Action Agency	29,529	1.142	17,387	29,529	1.322	1,451	18,838
Building Department	28,156	1.089	16,579	28,156	1.261	1,384	17,962
Building Code Compliance	9,672	0.374	5,695	9,672	0.433	475	6,170
	<u>2,585,854</u>	<u>100.000</u>	<u>\$1,522,579</u>	<u>2,233,020</u>	<u>100.000</u>	<u>109,746</u>	<u>\$1,632,324</u>
Net Allocation							
Direct Costs							
Subtotal			\$1,522,579				\$1,632,324
Unallocated Costs							
Total Allocation	<u>2,585,854</u>	<u>100.000</u>	<u>\$1,522,579</u>	<u>2,233,020</u>	<u>100.000</u>	<u>109,746</u>	<u>\$1,632,324</u>

GSA FACILITIES AND UTILITIES MANAGEMENT Cost Pool allocated on the basis of OCCUPIED SQUARE FOOTAGE BY DEPARTMENT.



